

SETTLING OF ESTATE
AND LINCOLN PENSION

DRAWER 2

MRS. LINCOLN - LATER YEARS

71.2009.085.04434

Mary Todd Lincoln

Settling of Lincoln Pension and Estate

Excerpts from newspapers and other sources

From the files of the
Lincoln Financial Foundation Collection

MEMORIAL FOR MRS. LINCOLN. The undersigned offer to receive subscriptions for the purpose of purchasing some memorial for Mrs. Lincoln that may express the grateful feelings of the country for the services of her lamented husband and its sense of her bereavement. To enable persons throughout the Union of all ages and of every position in life to contribute, they propose a subscription of *one dollar*.

Will editors of journals throughout the country please notice this invitation. Subscriptions may be inclosed to either of the undersigned ladies.

Mrs. E. H. DERBY, 10 Charles street.

Mrs. JAMES L. LITTLE, 2 Commonwealth Av.

Boston, April 19, 1865.

Homestead to Mrs. Lincoln.

PHILADELPHIA, May 6.—The subscription to present a homestead to Mrs. Lincoln, are not to exceed five dollars each, so that all may have a chance to contribute.

The statement that they were to be \$800 as mentioned in a previous dispatch, was incorrect.

*Received
May 8, 1865*

THE LINCOLN FUND. *Mr. Editor*—Your correspondents seem to differ as to the best method of raising the Lincoln Fund: one recommends an appeal to the rich for large sums by some influential persons, the other thinks we should confine ourselves to the dollar subscription. Our treasury is not yet full, although we have prospects which give some encouragement. We do not wish to decline any gift, either great or small, and at the same time wish to follow all good advice. Now, if your first correspondent, "State street," will appeal to the rich and get all the large sums he can, he will give us material aid. If the other, or "West End," will try the dollar subscription, and work diligently, he can help us, too. Let both these gentlemen, without a murmur, put their shoulders to the wheel, and we shall accomplish our object.

ONE OF THE LADIES.

May 19th.

112/65

2/22/65

LINCOLN FUND. The ladies are making more progress than is generally supposed with this subscription. It takes time to gather in subscriptions by the single dollar, and two-thirds of the amount received has thus been collected. In addition to the sum acknowledged one or two hundred dollars more are in the hands of various ladies here, and auxiliary associations have been formed in Lynn, Salem, Worcester, Brookline, Quincy, and other places. Under the auspices of Mrs. J. B. Alley, a committee of ladies has been organized for each ward of Lynn, and young ladies are canvassing the whole city. One of them obtained seventy dollars in a single street, and it is not improbable that as much will be collected there as has thus far been received in Boston. If young ladies will volunteer their aid to the Treasurer there is no doubt that much may be effected here by small subscriptions.

LINCOLN FUND. *To the Editor of the Transcript:*
Will you not ask the newspapers throughout the country to call attention to the fund for the Lincoln family, and invite the young ladies and gentlemen everywhere, to constitute themselves auxiliary committees, and especially devote the *first of June* to obtaining dollar subscriptions. This commemoration day will afford many opportunities for this labor of love in behalf of the orphans of the Nation.

Yours, etc., 5/27/65 WEST END.

LINCOLN FUND. The ladies collecting this fund may be found at No. 20 Winter street from 10 A. M. to 5 o'clock P. M. on Thursday next to receive contributions for this object. Let every one on this day bring in his or her offering whether large or small, and thus provide for the family of him who has rung the death knell of slavery and sacrificed his life for his country. Collections thus far do not reach \$2000. Every one now has an opportunity to contribute. Is not the raising of a fund sufficient to provide for the family of the President the best *monument* we can raise to his memory?

LINCOLN FUND. As some persons have declined contributing to the Lincoln Fund on the ground that Messrs. Jay Cooke & Co. of Philadelphia have collected a large sum for this object, we are requested by the Treasurer to publish the following extract from a letter of that firm dated June 8th. "The statement you quoted that we have collected for Mrs. Lincoln, \$100,000 is incorrect. *One thousand dollars* was handed me for her a few weeks since."

61/105
LINCOLN FUND. The ladies engaged in collecting this fund continue to receive subscriptions. They have ascertained that the amount received in New York is less than was stated, and that collections are still progressing in New York and Rhode Island. We are requested to state that a few thousands in addition to the moderate sum left by Mr. Lincoln are still wanting to make a suitable provision for the family he has left to the care of the nation.

Mrs. Lincoln's Petition for a Pension.

On the 25th ult., the President of the Senate laid before that body a petition of Mrs. Lincoln, asking for a yearly pension. The petition is written on note paper, with heavy mourning, and reads as follows: *2-2-1865*

To the Hon. Vice President of the United States—Sir: I herewith most respectfully present to the Honorable Senate of the United States an application for a pension. I am the widow of a President of the United States, whose life was sacrificed in his country's service. That sad calamity has greatly impaired my health, and by advice of my physicians I have come over to Germany to try the mineral waters, and during winter to go to Italy; but my financial means don't permit me to take advantage of the urgent advice given me, nor can I live in a style becoming the widow of the Chief Magistrate of a great nation, although I live as economically as I can. In consideration of the great service my deeply lamented husband has rendered to the United States, and of the fearful loss I have sustained by his untimely death—his martyrdom I may say—I respectfully submit to your honorable body this petition, hoping that a yearly pension may be granted me, so that I may have less pecuniary cares.

I remain, most respectfully,

MRS. A. LINCOLN.

Frankfort, Germany.

The petition was referred to the committee on pensions.

— Jan 9. - 72
MAY 3, 1870—The Journal commented on a controversy which had arisen in congress respecting a pension for Mrs. Abraham Lincoln. The editor said: "Abraham Lincoln, president of the United States and commander in chief of the army and navy, was killed in office and because he held this office. He was killed in his country's service in as true a sense as if he had been shot in battle. His widow is as justly entitled to a pension according to his rank as she would have been, had he fallen in battle."

"Yet a committee of the senate higgles over it, and takes an account of her husband's estate and calculates what her expense ought to have been—and charges against her unwisdom—as if pensions must be paid to none but wise women. And so this crying shame upon the nation's justice is prolonged through another congress."

From The Indianapolis News, editorial page-Tuesday, July 12, 1870

Mrs. Lincoln's pension was laid over again yesterday. We wish it had been passed. She deserves nothing of the country. She was a fool at the best. She plundered the White House with most shameful greediness, if not dishonesty, when she left it. And she was the world's laughing stock while she was in it. But she is now the widow of a man to whom the country owes more than it can ever pay, and the pension of \$1,500 a year is not much to give as a national acknowledgment, not of Mrs. Lincoln's desert, but of the immeasurable gratitude due to her husband. Let her have it to shut her mouth at least.

not P. T. A. C. L. M. C.
J
Harrison & Jackson

Poor Mrs. Lincoln.

A member of the family of Mrs. Lincoln, the widow of the ex-President, in speaking of the recent act of Congress, donating to Mrs. Lincoln \$15,000 and an additional pension, said it was unnecessary, and on being asked why, he said: "Mrs. Lincoln has \$55,000 invested in 4 1 2 per cent bonds. In addition to that she had before a pension of \$3000 a year. This was ample for all her expenses; and if it had not been, her sons would have made it up to her. The fact is, her mind is completely wrecked, and she is insane on the question of poverty. She has been fearful for years that she would come to want. Her son has done everything possible for her, sparing no pains, money or attention to make her life pleasant, but because he has not favored her desire for an additional pension from Congress, she has entertained hard feelings toward him. I knew when she got her original pension of \$3000, that he used every effort with Congress to defeat the measure, knowing it was not necessary. This very much incensed Mrs. Lincoln, who was possessed of the idea that she was in great danger of coming to want.

"She has been some years in Europe, and when she returned she brought back 55 trunks and no end of bags and packages, the freight on which cost \$355 from New York to Chicago. She has been in the habit of going out frequently and buying 14 or 15 silk dresses in one day, and then going home and then putting them in a trunk and storing them. Of course they were never taken out or used. This idea which has gone out, that she needs anything, has emanated from her own mind, owing to the fact of her insanity on the subject, and had no real foundation. Her son, the secretary, has been very sensitive about the matter, and has done all that he could, quietly, to defeat any such action, but his position is such, and he feels so delicately about the matter, that he has been unable to prevent the measure coming before Congress.

2/11/1882

State of Illinois, Sangamon County,

Robert T. Lincoln being duly sworn,

deposes and says that *Mary Lincoln*

late of the County of Sangamon, and State of Illinois, is dead and that he died

on ~~about~~ the *16th* day of *July* A. D. 18*82*

Intestate

And that her Personal Estate will probably amount to the sum of \$ *90,000.*

; that said *Mary Lincoln*

left at the time of her decease, *no husband*

~~his widow~~, and *only one son Robert T. Lincoln and no daughter*

or descendants of deceased daughter or descendants of deceased

sons

Item available in the Lincoln Financial Foundation Collection at the
Allen County Public Library, Fort Wayne, Indiana

For contact information, go to www.LincolnCollection.org.

~~his children.~~

Robert T. Lincoln

Subscribed and Sworn to before me this *28th*

day of *July* 188*2*

Leicester T. Tichenor Clerk.

Nothing could be more unpleasant and unfortunate than the publicity recently given to some transactions of Mrs. Lincoln, the widow of the late President. It was very natural and very proper that in the changed circumstances of her life she should wish to dispose of a costly wardrobe. Had this been done quietly nobody could have objected. It was purely a private matter, with which public interference in any manner was mere impertinence.

Unfortunately, Mrs. Lincoln hoped by publishing the fact that it was her wardrobe, by the inevitable inference that it consisted of various articles given to her for a political purpose, and by a complaint of ill-treatment from the people and from the leaders of a party, to excite public attention and increase the income of the sale. The course of events has not been favorable to her. The publication of her own letters to her agent has excited great ridicule and the severest animadversion, and there is no friend of hers, and no man who honors the memory of Mr. Lincoln, who must not deeply deplore the whole affair.

There is no reason why the United States should not have been generous to the widow of Abraham Lincoln. She may not have been a wise woman, but she was his wife, and they were never parted until his murder in her presence. It would have been merely proper, a grateful tribute to his memory who had been assassinated because he was President, if Congress, in the name of the people, had given to his widow at least the amount of the four years' salary. If any one were afraid of the precedent, let it be understood as exceptional. If any one thought that it was not the duty of nations to grant pensions, let this have been done without any consideration of duty or general principle other than that of gratitude. Doubtless there is such a thing as national gratitude. It exists, although every individual may not be grateful. The feel-

ing and judgment of no people are ever wholly unanimous. Yet, if a nation were ever agreed, this nation was agreed in sorrow for the death of Lincoln. His character and temperament were guarantees of sagacious statesmanship in reconstruction. Even those who had cherished party differences with him did not—certainly, not all—carry them to his grave. He died the President of the whole people in a peculiar sense, and their representatives should have secured a proper competence to his widow.

The splendid system of national rewards for great national services which prevails in England is unknown to us. Parliament gives Blenheim to Marlborough, and a dukedom to Wellington, and makes Nelson a viscount, and so honors and enriches their descendants. Much nobler is the system which raises Washington to the Presidency of the nation he has helped to create. But there are occasions when there is but one way to make the national regard effective after its immediate object is removed, and that is a grant of money. If it is in itself disagreeable to see a woman selling her wardrobe because, as she alleges, of the ingratitude of others, it is doubly disagreeable when that woman is the widow of a beloved and famous man slain at the post of duty. To avoid the spectacle who would not gladly consent to the grant, not because she for herself has any national claim, but because of the universal feeling for her husband.

It is of course a sentiment. We are afraid that Mr. Herbert Spencer would not smile upon such an act of Congress. There are others, also, who might think it an act transcending the proper functions of a government; who might feel that it was not a sufficient minding of your own business, which is so excellent a rule in public affairs. But if we may, with safety to the state and to the sound principles of government, vote a national benefactor a public funeral, may we not venture upon voting a little money to his widow?

"But she doesn't need it!"

That was something we did not know when her husband died. The presumption was that she did need it.

Harvard Univ. Library 1886

MRS. LINCOLN'S PENSION.

A Copy of Her Original Application—The Action of Congress.

In sorting over some old papers the other day, says a Washington special to the St. Louis *Globe Democrat*, Colonel Walter French, the file clerk of the House of Representatives, who is noted for his antiquarian lore, discovered the following interesting letter from the widow of Abraham Lincoln:

To the Honorable Speaker of the House of Representatives—Sir: I herewith most respectfully present to the Honorable House of Representatives an application for a pension. I am a widow of a President of the United States, whose life was sacrificed in his country's service. That sad calamity has very greatly impaired my health, and by the advice of my physician I have come over to Germany to try the mineral waters and during the winter to go to Italy. But my financial means do not permit me to take advantage of the urgent advice given me nor can I live in a style becoming the widow of the Chief Magistrate of a great nation, although I live as economically as I possibly can. In consideration of the great services my dearly beloved husband has rendered to the United States, and of the fearful loss I have sustained by his untimely death, his martyrdom, I may say, I respectfully submit to your honorable body this petition, hoping that a yearly pension may be granted me, so that I may have less pecuniary care. I remain, most respectfully,

Mrs. A. Lincoln.

Frankfort, Germany.

The simple and yet dignified way in which Mrs. Lincoln petitions Congress for a pension is in marked contrast to the methods now employed by pensioners, but pensions were not so plentiful as now. The letter is on an ordinary sheet of note paper and covers three sides, which are heavily bordered in black. The communication is undated, but the indorsement on the back shows that it was referred by the Speaker to the Committee on Invalid Pensions on January 26, 1869. Congress acted in the matter with great deliberation, a great deal more so than it would today in a similar case, as it was not until July 14, 1870, almost eighteen months after the receipt of the petition, that the act was approved giving Mrs. Lincoln a pension of \$3,000 a year.

MRS. LINCOLN'S PENSION.

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Special Correspondence of the *Globe-Democrat*.

WASHINGTON, D. C., April 6.—In sorting over some old papers the other day Col. Walter French, the file clerk of the House of Representatives, who is noted for his antiquarian lore, discovered the following interesting letter from the widow of Abraham Lincoln:

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Lincoln Pension

Reposing in the desk of William Tyler Page, clerk of the House of Representatives, whose avocation is historical research, is the original letter written by Mary Todd Lincoln from Frankfort, Germany, in the Autumn of 1866, petitioning Congress for a pension that she may "have less pecuniary care." Congress granted her petition to the extent of voting her an annual allowance of \$5,000. This grant was neither the first nor the last time that Congress has provided for the widows of Presidents, and Mr. Page has been at pains to collect and collate the record of "benefits and emoluments" extended to presidential widows. The granting of the franking privilege, starting with Martha Washington, was extended intermittently to presidential widows in the earlier days and is uniformly granted now. Four women now living enjoy the privilege of free postage by reason of the fact their husbands once occupied the White House—Edith Bolling Wilson, Edith Carew Roosevelt, Frances Cleveland Preston and Mary Lord Harrison, who married Benjamin Harrison four years after he left the White House and who still survives. The granting of pension and lump-sum bonuses has been less regular, but several widows received the \$5,000 annual pension prior to Mrs. Lincoln and several had received it since her day, and Mrs. Roosevelt is enjoying such a pension at present. Neither Mrs. Wilson nor Grover Cleveland's widow receives a pension.

* * * *

When the Senate returns to the question of book censorship as related to tariff bans on importations of alleged obscene literature, it will be well for the Senators to get the facts straight about exclusion of the English edition of "All Quiet on the Western Front." The American edition of this famous German war book deletes two or three brief passages of the original, which appears in the translation published in

Washington Jan 1-2 1917

Lincoln's Widow Was Forced to Ask Congress for Pension, Letter Shows

By Robert C. Cochran

A letter recently brought to light and now in the possession of William Tyler Page, Clerk of the House of Representatives, reveals that Mary Todd Lincoln, widow of Abraham Lincoln, did not receive a pension from Congress until she was in straitened circumstances and was forced to ask for it. The letter, written on note paper in a fine but legible script, reads as follows:

"Frankfort, Germany.

"The Honorable Speaker of the House of Representatives,

"Sir—I herewith most respectfully present to the Honorable House of Representatives an application for a pension.

"I am a widow of a President of the United States, whose life was sacrificed in his country's service. That sad calamity has very greatly impaired my health, and by the advice of my physician I have come over to Germany to try mineral waters and during the winter to go to Italy.

"But my financial means do not permit me to take advantage of the urgent

advice given me, nor can I live in a style becoming the widow of the Chief Magistrate of a great nation, although I live as economically as I can.

"In consideration of the great services my dearly beloved husband has rendered to the United States and of the fearful losses I have sustained by his untimely death, his martyrdom, I may say, I respectfully submit to your honorable body this petition, hoping that a yearly pension may be granted me so that I may have less pecuniary care.

MARY TODD LINCOLN."

Congress granted her a yearly allowance of \$5,000, which was not the first nor last time that Congress granted pensions to widows of former Presidents.

Grover Cleveland's widow draws no pension. The Senate passed a bill granting her one, but it provoked so much objection in the House that she requested that the matter be dropped. Although he had been out of office for ten years at the time of his death, Theodore Roosevelt's widow was provided for with \$5,000 a year. Woodrow Wilson's widow receives no pension.

NEW YORK CITY WORLD
JANUARY 12, 1930

Records Show That Lincoln's Widow Left \$77,555 When She Died, Probate Judge Finds

Springfield, Ill., Apr. 29.—(A²)—Records discovered here today by Probate Judge Benjamin S. DeBoice revealed that Mary Todd Lincoln, widow of the martyred president, died in comparative wealth instead of poverty.

DeBoice dispelled the popular illusion when he dug into old files while reviewing estates pending in his court.

An inventory of her estate shows that she left \$77,555, consisting of U. S. registered bonds of \$72,000 par value, \$555 currency, and personal effects valued at \$5,000.

The inventory and other papers were found among the court records when they were removed to the state historical library to be filed with those of Abraham Lincoln and his son, Tad.

The final report of the widow's estate, filed two years after the estate was brought into court, listed accrued interest on the bonds at \$5,480, raising the value of the estate to \$84,035.

Robert T. Lincoln, the couple's son and only heir, acted as administrator and received all the assets. He furnished \$180,000 bond signed by himself, C. M. Smith, Ninian W. Edwards, John T. Stuart, and C. C. Brown, all former Springfield residents.

No claims for debt ever were filed against the estate.

Mary Todd Lincoln, who did not live here after her distinguished husband's assassination, died on July 16, 1882. Her estate was filed on Sept. 28 of the same year and closed on Nov. 6, 1884.

1132 8

April 30 - 1932

LINCOLN WIDOW NOT PENILESS, REMOVAL OF RECORDS REVEAL

Springfield, Ill., April 29.—[Special.]—Removal of certain court records from the Sangamon County court to the state historical library here this week served to clear up a persistent historical error. It concerns the financial condition of Mary Todd Lincoln, widow of Abraham Lincoln, who died some seventeen years after her husband.

It is one of the traditions concerning Mrs. Lincoln that she was left penniless and that she suffered from poverty after the death of President Lincoln.

Records of the probate court in Sangamon county, which were moved to the historical library for the convenience of public inspection, show that Mrs. Lincoln's estate was invoiced at \$77,555 at the time of her death. She possessed \$72,000 in 4 per cent federal gold bonds, personal effects valued at \$5,000, and currency of \$555. Accrued interest on the bonds boosted the value of the estate to \$84,035. Robert T. Lincoln, the son, was administrator of the estate, and he furnished bond of \$180,000. No debts or other claims against the estate appear in the records.

Photostatic copies of the papers are made for the court, while the original documents go to the library, where the probate records of Mr. Lincoln's estate have long rested.

Myth of Mrs. Lincoln's 'Poverty' Exploded; Estate Set at \$77,555

(By The Associated Press)

Springfield, Ill., May 1.—Evidence offsetting the popular belief that Mary Todd Lincoln, widow of the martyred president, suffered from poverty following her husband's death, has been uncovered.

An inventory of her estate, discovered by Probate Judge Benjamin S. DeBoice while reviewing estates in his court, apparently cleared up a persistent historical error and revealed that Mrs. Lincoln, instead of being poor, was a comparatively rich woman.

The inventory showed that Mrs. Lincoln left \$77,555. Her estate consisted of United States registered bonds of \$72,000 par value, \$555 in currency and personal property worth \$5000. In addition the files

disclosed that she apparently owed nothing, as no claims were filed against the estate.

Photostatic copies of the papers are to be made for the court's records, while the originals are removed to the state historical library for filing with other records of Abraham Lincoln.

Mrs. Lincoln died on July 16, 1882. Her estate was filed on September 28 of the same year and was closed on November 6, 1884. A final report filed two years after the estate was brought into court, showed accrued interest on the bonds amounting to \$6480, bringing the total value up to \$84,035.

The administrator was Robert T. Lincoln, the couple's son and only heir.

Mrs. Lincoln's Estate - 5/2/32

4-30-33

PHILADELPHIA
PUBLIC LEDGER

Court Fee in Lincoln Estate Case Paid to Show Good Will of South

***Son of Former Comptroller of Currency Con-
tributes \$5.25 Costs, Unsettled Since 1866, but
\$9 for Printer's Bill Is Refused***

Springfield, Ill., April 29.—(AP)—Hubert L. Williams, Detroit, Mich., contributed \$5.25 to pay court costs toward settling the estate of Abraham Lincoln, but the \$9 he offered to satisfy a "printer's fee" has been refused.

Probate Clerk Lewis E. Bird, who recently discovered an unpaid item in the Lincoln estate case, accepted Williams' payment of court costs but declined the additional \$9 because he could not determine definitely that the "printer's fee" had not been paid.

On the contrary, he said, there is evidence in the estate papers that this fee might have been settled.

Bird made a photostatic copy of the Lincoln page in his fee book and said he would forward it to Williams. It showed the Detroit man paid \$5.45 for court costs which had been on the book since 1866.

Williams, who said he is a son of John Skelton Williams, former Comptroller of the Currency, and was born in Richmond, Va., declared he paid the costs "just to prove the South harbored no hard feelings."



DIVISION OF REFERENCE

The National Archives
Washington, D. C.

MAY 8 1940

LINCOLN, Mary
widow of
LINCOLN, Abraham
WC 146 718

Mr. Harry E. Pratt, Executive Secretary
The Abraham Lincoln Association
First National Bank Building
Springfield, Illinois

My dear Mr. Pratt:

In compliance with your request of April
27, we are sending you herewith photostatic
copies of documents contained in the pension
record of Mary Lincoln, the widow of Abraham
Lincoln, President of the United States, from
the records of the United States Veterans'
Administration now in the custody of The National
Archives.

Very truly yours,

P. M. Hamer

P. M. Hamer, Chief
Division of Reference

Encls:

Items available in the Lincoln Financial Foundation Collection at the
Allen County Public Library, Fort Wayne, Indiana (19 pages)

For contact information, go to www.LincolnCollection.org.

Lincoln Estate Obtained Refund Of Income Tax After His Death

WASHINGTON, Oct. 13 (UP).—Abraham Lincoln was granted a \$3,555 income tax refund seven years after he died, according to faded government records now stored in a Virginia warehouse.

The refund went to Lincoln's estate in 1872, after the Secretary of the Treasury ruled that taxes on salaries of the President and Supreme Court justices were "not warranted by the Constitution."

The administrator of Lincoln's estate, David Davis, filed claim for the refund on the ground that the President's salary was fixed by law and could not be changed except by law. Taking out taxes was, in effect, lowering Lincoln's salary, Mr. Davis held.

The refund covered taxes Lincoln paid on his \$25,000-a-year salary as President from March 3, 1861, to April 15, 1865, when he was assassinated.

Congress wrote its first income tax law in August, 1861, and continued it for nine years.

The first version of the law granted a \$600 personal deduc-

tion and imposed a 1½ per cent tax on all other income, be it from "property, rents, interests, dividends, salaries, profession, trade, employment, vocation or from any other source whatever."

In 1864 a "special" 5 per cent income tax was enacted to cover the increasing costs of the Civil War.

Lincoln's tax payments were withheld from his salary by the Treasury—just as most employers withhold income-taxes from their workers' salaries today.

Government officials in charge of the Lincoln files said the Virginia storehouse may hold files showing similar tax refunds to Presidents Andrew Johnson and Ulysses S. Grant—the only other Presidents affected by the 1861-'70 income tax.

Treasury Secretary George L. Boutwell's 1872 ruling that the President's salary was not taxable was reversed in 1932, making Presidents Franklin D. Roosevelt and Harry S. Truman subject to regular Federal income taxes on their salaries.

Records Show Refund To Lincoln's Estate In 1872

WASHINGTON, Oct. 13 (AP) — Abraham Lincoln's son got a \$3,555.94 income tax refund the Treasury decided was illegally deducted from the Civil War President's federal salary.

Robert Todd Lincoln received the money in 1872, seven years after his father was assassinated, when the secretary of the Treasury ruled it unconstitutional to collect an income tax from the nation's president or from justices of the Supreme Court. That ruling, however, was reversed in 1932.

Records in the old case were made available to newsmen today in response to queries.

Not all the taxes paid by Lincoln were refunded because Lincoln was taxed on "outside income," internal revenue records show.

Lincoln never made a claim for a refund. The claim was filed by David Davis of Washington, administrator of Lincoln's estate.

Endorsed To Lincoln Son

When Davis received the government's check for \$3,555.94 on April 27, 1872, he endorsed it to the account of Robert T. Lincoln in a Washington bank.

Records made available through the office of Comptroller General Lindsay Warren showed that Lincoln paid \$3,385.09 taxes from the time of his salary of \$25,000 a year began in March, 1861, until he died on April 15, 1865.

Lincoln's estate got back all except \$29.15. That was the amount of taxes Lincoln paid on \$1,183 of "income outside his salary" in 1863. The records did not indicate what the outside income was.

The records show that income taxes and the method of collecting them by withholding from paychecks, are nothing new.

Congress levied a 1½ per cent income tax in 1861. But with Civil War expenses bearing down heavily on the North after four years of fighting, Congress chose the patriotic landmark of July 4, in 1861, to pass a joint resolution upping the income levy to 5 per cent.

\$600 Personal Deduction

The taxes were withheld from the President's salary, month by month.

As at present the taxpayer got a \$600 personal deduction. Also as now, taxpayers had to file an income tax return, even though the tax had been withheld.

Lincoln's estate got the refund because Secretary of the Treasury George L. Boutwell decided on April 1, 1872, that taxing the salary

of the President, or of Supreme Court justices, unconstitutionally reduced he salary of the president or of the justices while they are in office.

The Civil War income tax had been repealed two years before Boutwell made his decision. But Boutwell's ruling held good until 1932, when it was decided that the president and the justices should pay taxes like anyone else.

LINCOLN 'LOST'

\$201 IN RIGGS

CHECK ACCOUNT

Old ledgers of the Riggs National bank have revealed to historians that the institution has \$201.08 remaining in a "lost" hospital fund set up by Abraham Lincoln during the Civil war.

The balance was overlooked when Lincoln's estate was liquidated and now there is no way in which the bank can give the money to anyone or put it to any use. Since it is in a checking account it draws no interest.

Roland T. Carr, a Riggs vice president, and Hugh Morrow, associate editor of the Saturday Evening Post discovered the "lost" account while checking old ledgers for material for a magazine article.

The account was set up with two separate deposits of \$1,000 each and was listed in the bank's ledgers as the "A. Lincoln Hosp. Fund." It was kept entirely separate from the President's personal checking account.

Old records indicate the fund was used to pay for supplies Mrs. Lincoln gave to hospitals caring for war wounded.

The President cashed more than 200 checks at Riggs bank.

Wash Times Herald
2. 12 - 52

**Mrs. Lincoln Got Pension,
But Had to Wait 18 Months**

WASHINGTON (UPI) — In 1869 Lincoln's widow wrote the Speaker of the House of

Representatives pleading for an annual pension. Her plea was contained in a letter recently obtained by the National Archives.

Robert L. Kunzig, General

Services Administrator, whose agency operates the National Archives, noted that Congress had granted her an annual income—a year and a half later—in the amount of \$3,000 a year.

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FINANCIAL APPEAL FOR MARY LINCOLN

The letters of Mary Lincoln that have passed through our hands, have often given us the impression that after the President's death she was hard up. Judging from information revealed in the correspondence below, she was not as badly off as she portrayed herself. So loudly and frequently did she bewail her circumstances, much to the embarrassment of her son Robert, that she also convinced friends into believing that she was really having financial difficulties. This understandably shocked their sensibilities. Congress allowed her a year's Presidential salary, but it was only after five years that Senator Charles Sumner succeeded in securing for her a Congressional pension of \$3,000 a year, instead of the \$5,000 he had sought to secure for her.

Mrs. Lincoln's stricken and confused condition aroused the sympathy of others, among whom was Simon Cameron, Lincoln's first Secretary of War. Lincoln had not favored Cameron for the post, but in 1860 Cameron, who headed the party machine in Pennsylvania, was unable to get the nomination for President for himself, and his henchmen traded Pennsylvania votes for Lincoln in ex-

change for a cabinet post for Cameron. After much hesitation Lincoln abided by the bargain his managers had made without his consent. He soon, however, began to receive so many protests about Cameron's liberal dispensing of civil and military offices that it was obvious corruption had become rampant. He rid himself of Cameron by appointing him Minister to Russia in January, 1862.

Cameron did not care for his new post and returned to the U.S. in 1863, thereafter seeking to recapture the senatorial seat he had previously held, but he obviously felt no animosity towards the President. In fact, quite the contrary, as is shown by his concern for Lincoln's family in an interesting group of letters we here offer. Mrs. Lincoln's situation, as he believes it to be, disturbed him, and he determined to attempt to secure help for her by raising a fund of \$20,000. On April 3, 1866, he wrote a confidential letter (LS, 3pp. 8vo), to Jay Cooke, one of several prominent and financially well circumstanced individuals. Cooke, a successful banker and financier, had given invaluable services to the Government during the Civil War. Cameron's letter reads:

Confidential

Harrisburg Apl 3, 1886.

Dear Sir.

I am in possession of confidential information from the highest source, that the family of our late President is now suffering from painful pecuniary embarrassments [sic].

Owing to the fact, that a large portion of what they possess is in unproductive property in the west, and that the appropriation by Congress was required in part to pay pressing debts against Mr Lincoln's estate, his family are now without a Home, and are living in lodgings in Chicago.

Their present position, and my high regard for the good and noble qualities of the late Mr Lincoln impel me to an effort to relieve [sic] his distressed family. And for like reasons I do not doubt you will join me, and so aid them.

The object I have in view, is to raise \$20,000, and procure them a Home. To this end I will give \$1000, and have concluded to address a chosen number of gentlemen - some known to me personally, others by reputation only - asking their cooperation. The delicacy of the subject necessarily [sic] restricting the list to a small number to whom I can appeal.

All autographs are guaranteed.

You will doubtless agree with me, that this contribution to the comfort of his family, is better than giving money to raise costly monuments over one whose Fame will endure when monuments are become dust.

I propose that this money - when raised - be placed in the hands of such person or persons as a majority of the subscribers may designate, to be used only for the purchase of a Home for the Widow and Orphans; and I suggest ~~Judge Davis~~ of the Supreme Bench, Mr Lincoln's executor as a proper person for this trust.

But I desire your opinion on this point in a confidential communication in answer to this note; together with a response as to what sum you will contribute to this object.

No part of the money will be called for until the whole \$20,000 is pledged.

Yours truly
SIMON CAMERON

In Cameron's letter, which is his retained draft, the name of Judge Davis has been scratched out by Cameron himself at a later date. Perhaps some of those to whom he wrote had reservations, such as is expressed in Charles Knoff's letter, quoted below.

Cooke was an experienced business man and no fool. Though fully in sympathy with Cameron's plan, he believed in checking out the situation carefully before making a move. He answered Cameron two days later from his office in Philadelphia (LS, 2-1/2pp. 8vo).

Office of Jay Cooke, Subscription Agent,
114 South Third Street
Philadelphia, April 5th 1866

Hon Simon Cameron
Harrisburg Pa.

Dear Sir,

Yours of 3^d. rec'd. I would gladly respond at once to your request did I feel entirely clear on the subject. It is one of great delicacy and I would not on any account do anything to check the proper flow of sympathy & assistance toward Mrs Lincoln & her family, but I have been for some time so painfully impressed with what I suppose has been the prevailing opinion in Washington in regard to the propriety of such an effort as your kind heart has led you to propose that I would proceed carefully. Should it appear upon full investigation that there is not enough to maintain Mrs Lincoln & her children it certainly would be a duty no matter in what estimate Mrs Lincoln herself may be held by contributors to see that she did not want for any of the ordinary comforts & conveniences of life.

You have asked me for my confidential opinion & I will endeavor to give it. It seems to me that before proceeding in such a matter you should make full inquiries as to the actual condition of the funds left by Mr Lincoln & also the amount of means now at Mrs L's disposal. If you do so, I think you will come to a different conclusion from that

under which you now seem to be laboring as to her necessities for I have always understood that the am't was ample for any moderate expenditures -

I should suppose that [J]udge Davis if appealed to confidentially would give you all the facts of [t]he case.

Very Respectfully yours.
JAY COOKE

On April 7, Cooke once again wrote to Cameron (LS, 1p. 8vo). He had wasted no time.

Office of Jay Cooke, Subscription Agent,
114 South Third Street.
Philadelphia, April 7th 1866

Dear Genl.

I wrote to Washington in regard to Mrs Lincoln in order that I might not do her any injustice. I enclose you a confidential letter from our Cashier Mr Huntington which I beg of you to show to no one but return to me by first mail. I felt it my duty to give you all the information on the subject I could.

Sincerely yours,
JAY COOKE

Honl Simon Cameron
Harrisburg

Cooke enclosed a letter he had received from his Cashier in Washington, in answer to Cooke's inquiries. Cameron, having returned the original, retained a copy of the letter which is in a clerk's hand, (AMs, 1-1/2pp. 8vo), for his own files.

(Copy)
Washington D C Apl 6. 1866

Dear Mr Cooke

Your favor of 5th rec'd. The letter of Gen Cameron is very surprising to me, and must be to anyone who knows the facts - which briefly, are as follows,

I have in my hands (as agent for Judge Davis the Adm^r. of Estate of Mr Lincoln, with full powers of attorney to act in place of the Adm^r. to invest and re-invest, receive, and disburse &c) the following securities belonging to the estate,

49 M	18.81
8 M	5/20

7.050 7/30 Worth a little over \$67,000 - the interest on which will be (reduced to cy) say \$5000. per annum. In addition to this there is about \$2000 cash to the cr of the Adm^r.

The Homestead and other property in Ill. is valued at \$18,000 so the total property of the estate is worth \$87,000.

In addition to all this Mrs L has \$23,000, about, in 7-30's belonging to herself individually (the proceeds of appropriation made by Congress and which Gen Spinner invested for her thro us)

All autographs are guaranteed.

Judge Davis has talked to me very freely about her, finding much fault with her, and says her son Robt. deprecates her course most decidedly.

In fine, I would consider the proposed movement ill-advised, uncalled for, and wrong. Gen C is certainly mistaken in saying they have no house, for the above statement is from Judge Davis' own lips, except what I know of myself

XXXXXXXXXXXXXXXXXXXX

(signed) Huntington

With the above group of four items are four other answers to Cameron's appeal. On April Thomas Beaver wrote from Danville (ALS, 1p. 4to) stating that he could be counted on for \$500, adding *"This is as large a Sum as I feel authorized to give at this time, having within a short time, nearly exhausted my fund for the present year, in donations to Lafayette & Dickinson Colleges."* In a postscript he suggests: *"How will it do to secure the income of fund after Mrs. Lincoln's death, for the benefit of Thad."*

On April 7, J. Edgar Thomson, President of the Pennsylvania Rail Road Company, also answered Cameron's appeal (ALS, 1p. 4to, Philadelphia):

Pennsylvania Rail Road Company.
President's Office,
Philadelphia, April 7th 1866

Dear Sir -

Your favor of the 3rd instant is received. It would afford me pleasure to join you in raising the fund proposed, but I have during the past six months been drawn upon for aid to those that have lost their all by the War, as far as I feel justified in depleting my pockets. Many of my old friends at the South, who were steadfast to the Union as long as it was safe to hang to it, are now in great straights.

Yours truly

J. EDGAR THOMSON

Hon. S. Cameron

On April 8, Charles Knoff subscribed \$1,000, writing (ALS, 1-1/2pp. 4to, Washington):

City of Washington April 8 1866

Hon Simon Cameron
Harrisburg Pa.

My dear Sir,

On my return home I received your letter of the 3^d inst. I am truly sorry to learn that the family of Mr Lincoln is left in the pecuniary condition you mentioned.

I will most cheerfully cooperate with you in your efforts to furnish them a home, and I authorize you to subscribe for me for that purpose, one thousand dollars payable, as

you suggest whenever 20,000 dollars are raised for the purpose.

I cannot object to Judge Davis as the recipient of the fund - but; as I know nothing of his astuteness as a purchaser of Real Estate I should prefer that you be associated with him

Very respectfully
Your Obt Svt.
CHARLES KNOFF

David Davis, a jurist and long-time friend of Lincoln, by whom he had been appointed Associate Justice of the U.S. Supreme Court, was at this time Executor of Lincoln's will and Administrator of his estate.

The last letter in the group, addressed to Cameron, is from James Park, Jr., an iron and steel manufacturer. His letter (ALS, 1p. 4to, Pittsburgh), is dated April 12. It is the only outright refusal, but his reasons are understandable. In acknowledging Cameron's appeal, he writes:

Pittsburgh April 12th 1866

Hon^e. Simon Cameron
Harrisburgh

My Dear Sir.

Your esteemed favor of 3^d inst came duly to hand.

I am glad to know, that you are engaged in the laudable and noble effort, to obtain a sufficient sum to purchase a home for the family of the late lamented President Lincoln, and hope your efforts may be crowned with success. There is no object for which I would more gladly give but, owing to the many calls upon me during the rebellion, my private account has become so much overdrawn as to prevent me from enjoying the participation in this, with many other similar objects.

My engagements have been pressing, else I would have replied, sooner, to your esteemed note.

Yours truly
JAMES PARK JR.

The group is an interesting one, particularly the report of Cooke's Cashier, in which he quotes Judge Davis' impression of Mrs. Lincoln and the deep embarrassment she was causing her son. All the letters are docketed by Cameron himself. One or two have minor defects. We are holding the collection at \$1,500.

ABBREVIATIONS

ALS, Autograph Letter Signed: both body of letter and signature by the same person; LS, Letter Signed: body of letter typed or written by other than person signing; ADS, Autograph Document Signed; DS, Document Signed; AMsS, Autograph Manuscript Signed; MsS, Manuscript

All autographs are guaranteed.

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